

The Pharisee and the Tax Collector (Luke 18:9-14)

⁹ To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: ¹⁰“Two men went up to the temple to pray, one a Pharisee and the other a tax collector. ¹¹The Pharisee stood up and prayed about himself; ‘God, I thank you that I am not like other men—robbers, evildoers, adulterers—or even like this tax collector. ¹²I fast twice a week and give a tenth of all I get.’ ¹³“But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’ ¹⁴“I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled, and he who humbles himself will be exalted.”

Note: Pharisees were highly respected in society and the church because of their outward excellence and their careful practice of their religion. Tax collectors, however, were hated and shunned because they cheated their own countrymen while collecting taxes for Rome.

1. Agree or disagree. The Pharisee’s prayer was not really a prayer at all.
2. Analyze the tax collector’s actions and words.
3. Although, from a human viewpoint, the two men in Jesus’ parable represented the sharpest contrast in Jewish society, what did they have in common?
4. To be “justified before God” means to be acquitted, that is, to be declared not guilty, or righteous, by God. After reading the following passage, explain why the tax collector, rather than the Pharisee, “went home justified before God.”

“Now a righteousness from God, apart from law, has been made known, to which the Law and the Prophets testify. This righteousness from God comes through faith in Jesus Christ to all who believe. There is no difference, for all have sinned and fall short of the glory of God, and are justified freely by his grace through the redemption that came by Christ Jesus” (Romans 3:21-24).

5. Write a summary statement of the truth that Jesus is teaching in this parable. Why would this truth be so startling to those who first heard Jesus’ parable as well as to many people today?

6. The Pharisee focused on his own righteousness and on the sins of others. The tax collector confessed his sin and lack of righteousness. With whom do you most often identify—the Pharisee or the tax collector? Why?
7. Isaiah the prophet wrote that “all our righteous acts are like filthy rags” (64:6). Why is it good for us to remember Isaiah’s words when we’re feeling proud and morally superior to others?
8. Agree or disagree with the following statements:
- Prayer in one’s life is a sign of saving faith in one’s heart.
 - Prayer strengthens saving faith.
 - In order to know the joy of being saved, one must know the terror of being damned.
 - To live under God’s grace and, at the same time, “look down on” others is hypocrisy.
 - We should feel good about having a humble attitude like that of the tax collector because this is the kind of attitude that saves.
9. If a modern-day “tax collector” showed up in our church, how would we receive him? How would we receive today’s “Pharisee”?

Helps: (1) The Pharisee’s prayer was actually a statement of self-praise. He asked nothing of God because he was confident that his own moral strength and virtue made him righteous. In his self-righteous pride, he looked down on others. (2) The tax collector’s actions and words reflect his deep sorrow over his sin and his trust in God alone for forgiveness and salvation. (3) Both men were sinners in need of forgiveness. (4) To be justified through obedience to the law is impossible because “all have sinned.” Rather, people personally receive God’s free declaration of “righteous” when the Holy Spirit leads them to believe that Jesus Christ alone has won righteousness for them. God’s justification of sinners is an act of his grace. The Pharisee’s confidence in his own righteousness kept him from relying on God’s grace. The tax collector, however, crushed by God’s law, trusted God, who alone can justify. (5) People are not justified by works but by God’s grace alone through faith in Jesus Christ alone. This is the gospel—as offensive and startling today as it was in Jesus’ day because it wars against human reason and sinful pride. (6) Every Christian is at the same time sinner and saint, possessing the natural self-righteous heart and tendencies of the Pharisee and the humility and repentant faith of the tax collector. (7) Because we are so defiled by sin, even our best acts are disgusting in the eyes of a holy God. This truth will bring us to our knees in humble repentance, crying for God’s needed mercy. (8) Prayer is not necessarily a sign of saving faith, because even the heathen and the self-righteous pray. Neither does prayer strengthen faith, because it is not a means of grace. Only when God’s law has condemned a sinner to hell can that sinner taste the joy of being saved, because those who are not lost need no Savior. It is an act of hypocrisy to rely on God’s saving grace but force others to earn their salvation. Christ, not a humble attitude, saves. While a humble and repentant attitude will lead us to the Savior, our sinful nature can lead us to take pride in our humility—a sin as bad as self-righteousness. (9) Answers will vary. The knowledge that all people are sinners and in need of God’s saving grace will lead us to freely share God’s law and gospel with all.